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August 13, 2003

MINTZ, LEVIN, COHN, FERRIS, GLOVSKY  
AND POPEO, P.C.  
ONE FINANCIAL CENTER  
BOSTON, MA 02111  
US

Dear Sir/Madam,

This is to Deny your refund request in the amount of \$420.00, for patent/serial number 09780266.

37CFR 1.28(a) provides a three-month time period for requesting a refund of a portion of a large entity fee based on later establishment of small entity status.

Sincerely,

A handwritten signature in black ink, appearing to read "Jackie Waldo".

JACKIE WALDO  
Technical Center 3600  
Refund Section, Office of Finance